



David B. Wescoe
Administrator/CEO

RECEIVED
DEC 21 2007
COUNCILMEMBER
DONNA FRYE

December 18, 2007

Councilmember Donna Frye
The City of San Diego
202 C Street, MS 10A
San Diego, CA 92101

Dear Councilmember Frye:

Subject: My December 5, 2007 letter to you

I wrote to you on December 5, 2007 to confirm my responses to all of your prior requests for documents or information. In that letter, I mentioned that a September 26, 2007 Memorandum from you to me is posted on your website, but that I never received that particular Memorandum. I told you we would respond promptly, and now I am.

The September 26 Memorandum asks me to provide the following documents related to SDCERS Voluntary Compliance Program filings:

1. A schedule of all members receiving benefits as of 12/31/06.
2. The Cheiron report identifying all 'failures' (benefits paid in excess of 415 b).
3. The amount SDCERS has or will invoice the plan sponsors for amounts paid above 415 (b) limits before 2007.

I am happy to report that all of these documents previously were provided to your office in connection with other of your requests.

Your September 26th request for the "schedule of all members receiving benefits as of 12/31/06" is among the attachments to SDCERS' VCP filings. All of the exhibits to SDCERS VCP filings were submitted to the City Attorney, with a copy to you, by e-mail of September 24.

Your September 26th request for "the Cheiron report identifying all failures (benefits paid in excess of 415(b) limits)" was included in our September 18th response to your request for a list of "retirees exceeding 415(b) limits."

Last, you have requested "the amount SDCERS has or will invoice the plan sponsors for amounts paid above 415(b) limits." As I indicated to you in my letter of November 30th, only

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when SDCERS receives final IRS approval on a specific section 415 testing methodology will we be able to confirm with precision the members and amounts involved. Thus, there are currently no documents which are responsive to your request.

If you have any additional questions or require further information, please let me know.

Sincerely,

A handwritten signature in black ink, appearing to read "D. Wescoe", with a long horizontal flourish extending to the right.

David B. Wescoe